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November 7, 2003

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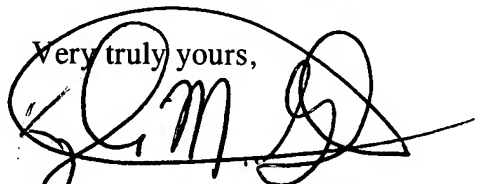
RE: U.S. Patent Application of Hsien-Chung Tuan-Mu
Entitled: "Reversible Ratcheting Tool"
Serial No.: 10/644,942
Filed: August 19, 2003
Our Ref: 17745/09017

Dear Sir:

The following are being transmitted herewith:

1. Transmittal sheet (original plus 1 copy)
2. Second Preliminary Amendment (11 sheets)
3. Return Postcard

Please charge any deficiency or credit any overpayment required by this action to our Deposit Account No. 50-1196, for which purpose an extra copy of this transmittal letter is attached.

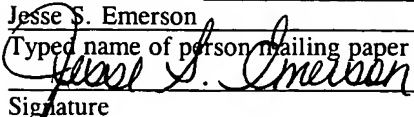
Very truly yours,

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I hereby certify that this paper and any referenced attachment and/or fee are being deposited with the U.S. Postal Service as first class mail in an envelope addressed to: Mail Stop Fee Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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Signature

Please amend the above-referenced patent application as follows: